

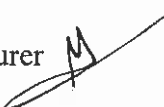


THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: October 31, 2011

TO: Audit Committee Members

FROM: Gail R. Granewich, City Treasurer 

SUBJECT: Audit Recommendation Follow-Up – *Performance Audit of the City Treasurer's Delinquent Accounts Program* (11-007)

This memorandum is to provide an update on the status of audit recommendation implementation for the City Auditor's *Performance Audit of the City Treasurer's Delinquent Accounts Program* (11-007) report dated October 25, 2010.

The City Auditor made seven (7) recommendations for the Delinquent Accounts Program. The Office of the City Treasurer has made significant progress towards completing these recommendations as follows:

Recommendation #	Due Date ¹	Status
1	07/31/11	Complete
2	04/30/11	Complete
3	09/30/11	Complete
4	06/30/11	Complete
5	06/30/11	Complete
6	06/30/12	In progress
7	06/30/12	In progress

The City Auditor's *Audit Recommendation Follow-Up Report* dated September 6, 2011, depicted all seven (7) recommendations as "not implemented." This is because four (4) recommendations (#s 1, 3, 6 & 7) have due dates after the July 1, 2011 "as of" date of the report and the other three (3) recommendations (#s 2, 4 & 5) were not reported to Comptroller as "complete" until August 2011, even though they were completed by their due dates.

Thank you for this opportunity to provide an update. We will continue to work towards completing all recommendations before the due dates. If you have any questions, do not hesitate to contact me.

cc: Mary Lewis, Chief Financial Officer

¹ Includes approved due date extensions.